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Heloise Brown

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Coast-to-Coast

HELOISE BROWN, C.P.A., *Houston, Texas*

CHICAGO

Chicago Chapter of AWS CPA met on July 2nd at the home of Jessie Smith for dinner and a business meeting. Valerie Johnston Yudell was reelected president of the chapter, Leonore Cann was elected secretary and treasurer, and Magdalen Pershing was appointed as representative to the Chicago Chapter, ASWA. Plans for a program of meetings during the coming year were discussed.

DETROIT

A special dinner was given by the Detroit Chapter of ASWA on July 24 at the Women's Guild as a farewell party to Mrs. Hazel Scott. Mrs. Scott, a past president of the Detroit Chapter, is leaving Detroit. She will be greatly missed by her fellow members.

GRAND RAPIDS

Marie Van Vliet was hostess at a recent joint meeting of out-going and incoming Board of Directors of the Grand Rapids Chapter at the Sadler Lounge in the Pantlind Hotel. Each of the guests was presented with a beautiful white orchid before being served delicious steaks.

INDIANAPOLIS

An enjoyable time was had by all who attended the annual picnic of the Indianapolis Chapter on July 21st. The picnic was held at Eva Shelhorn's home along White River—an ideal spot for outings. The committee in charge prepared and served an excellent meal regardless of the rationing troubles and scarcity of certain food items. After the meal, many of those present went boating while others were entertained with several piano selections by Mrs. Broo, ending with the beautiful and soothing Brahms' "Wiegenlied." The youthful son of Eva Shelhorn also entertained the group with some very delightful piano music.

LOS ANGELES

Mrs. Eleanor Wilson McAdoo was the guest speaker at the Los Angeles Chapter of the American Society of Women Accountants at the meeting held on July 24th at

the Clark Hotel. Mrs. McAdoo, daughter of President Wilson, attended the Peace Conference in San Francisco and spoke on the activities of the conference. She compared the present peace plan with that proposed by President Wilson.

Opportunities for Women in Accounting in the Post-War Period was the subject discussed by Ruth Clark recently before the Theta Alpha Delta Sorority in Los Angeles.

Elsie F. Waterman recently addressed the Accounting Group at Hollywood High School at the Vocation Guidance Day Program.

SEATTLE

On June 15th, 16th, and 17th, Hazel J. Skog, President of the American Women's Society of Certified Public Accountants, was in Seattle to attend the annual meeting of the Washington Society of Certified Public Accountants at the Edmond Meany Hotel. On Friday, June 15th, the officers of the Seattle Chapter of American Society of Women Accountants met Mrs. Skog at lunch at the Hearthstone Tea Room and discussed the progress of our work among the women accountants of this city.

Mrs. George A. Spencer was the guest speaker at the annual dinner and installation meeting of the Seattle Chapter which was held on June 20th.

Alice Olsoe is being congratulated on her recent success in passing the C.P.A. examination.

NEW MEMBERS

AWS CPA welcomes as new members:

Mrs. Florence H. Crook of Atlanta, Georgia. Mrs. Crook holds a Bachelor of Commercial Science degree from the Georgia School of Technology.

Miss Helen Jean Kallio of Washington, D. C., who is connected with Price, Waterhouse & Company of that city. Miss Kallio attended Southeastern University, Ben Franklin University and New York Business Institute.

Miss Elizabeth M. Ley of Green Bay, Wisconsin. Miss Ley, who is with Smith-Ellingson-Schuldes Company, has a B.A. degree from the University of Wisconsin.

Miss Dorothy M. Ottaway of Milwaukee, Wisconsin. Miss Ottaway, a graduate of the University of Wisconsin, is with Marshall & Ilsley Bank in Milwaukee.

HERE AND THERE

Miss Dorothy Wilkerson became the bride of George F. Bertine on June 30th in Dallas, Texas. Mr. Bertine, who recently received his C.P.A. certificate, is with the Houston office of Lybrand, Ross Bros. & Montgomery. Our best wishes to Mr. and Mrs. Bertine!

Congratulations to Mr. and Mrs. Joseph Haggerty—the proud parents of a baby girl born July 2nd. The new arrival was named Mary Margot.

The Indianapolis Star on July 8, 1945, carried an article describing the career of Ida S. Broo of that city who has served both the AWSCPA and the ASWA as national president. Members of both of our societies have long known Mrs. Broo's abilities and accomplishments and we are pleased to learn they are recognized by other people in her own community.

Valerie Johnston Yudell is an Illinois C.P.A. Upon her graduation from Northwestern University School of Commerce she received the Phi Gamma Nu prize for high scholastic average. In addition to her duties with the law firm of Levinson, Becker & Peebles, she keeps house for her husband, also an accountant, and for her 2½ year old son, Barry. She was formerly connected with the Illinois Social Hygiene League. She is a member of Delta Mu Delta, national honorary commerce society, being at present vice-president of Epsilon Chapter. She is also president of the Chicago Chapter of the American Woman's Society of Certified Public Accountants, and is also Technical Editor of THE WOMAN CPA.



Budgeting for a Social Agency

By VALERIE JOHNSTON YUDELL, C.P.A., Chicago

Social agency accounting is built around a budget, approved by the Community Fund Budget Committee if the agency is receiving aid from that source.

Member agencies of the Community Fund are urged to follow a consistent method of classifying income and expense accounts so that comparisons between periods may be made easily. To facilitate this purpose, the Community Fund has prepared a "Standard Classification" of accounts to be used by the agencies participating in the Fund.

The Fund follows sound accounting practice by requiring reports to be made on an accrual rather than a cash basis and urges its agencies to keep their books on the same

basis so that the required monthly reports can be prepared from the books. It also cautions the agencies to keep complete accounting records and working papers available for inspection by the Fund at any time.

Income expectations of a social agency are purely dependent upon the past generosity of the city's well-to-do citizens and the willingness of the Board of Directors to dig into their individual pockets and convince their friends to do likewise. The Community Fund usually requires the agencies to raise half of the income independently. In some agencies, the clients or patients pay for service and privileges if they can afford to do so; the amount of fee depending upon in-